



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

July 15, 1994

Ms. Sandra C. Joseph  
Open Records Counsel/Disclosure Officer  
Office of the Comptroller of Public Accounts  
LBJ State Office Building  
111 East 17th Street  
Austin, Texas 78774

OR94-358

Dear Ms. Joseph:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 24793.

The Office of the Comptroller of Public Accounts has received a request for the following information: "[T]he amount of the check or checks given to the State of Texas by SLU Enterprises, Inc., dba Aegis Investigative Services in the first through fourth quarters of 1993 for the payment of state sales tax. Please note, we are requesting only the amount of the check, the date of the checks and the period for which the check covers." (Emphasis in the original.) You argue that this information is protected from disclosure by section 552.101 of the Government Code in conjunction with sections 111.006 and 151.027 of the Tax Code.

We agree that section 552.101 of the Government Code in conjunction with section 151.027 of the Tax Code protects the requested information from public disclosure. Section 552.101 excepts from disclosure "information considered to be confidential by law, either constitutional, statutory or by judicial decision." Gov't Code § 552.101. Section 151.027 makes confidential "[i]nformation in or derived from a record, report, or other instrument required to be furnished under this chapter." Tax Code § 151.027(a). This office has explained that section 151.027 "prohibits the comptroller from releasing information as to the amounts of the tax paid by a particular taxpayer, nor may he release the amount of tax in controversy in an administrative hearing prior to

making a final determination if doing so would indicate the amount of the taxpayer's gross sales." Attorney General Opinion JM-590 (1986) at 3; *see also* Open Records Decision No. 624 (1994) at 8. You have explained that the information requested in this instance would allow the requester to determine the amount of tax paid by and the estimated gross sales of the taxpayer whose records have been requested. Therefore, we believe that you must withhold these records.

Inasmuch as we have answered your inquiry on the basis of section 552.101, we need not address the applicability of section 552.305. Because case law and prior published attorney general decisions resolve your request, we are resolving this matter with this informal letter ruling rather than with a published open records decision. If you have questions about this ruling, please contact this office.

Yours very truly,

A handwritten signature in black ink that reads "Margaret A. Roll". The signature is written in a cursive, flowing style.

Margaret A. Roll  
Assistant Attorney General  
Open Government Section

MAR/PIR/rho

Ref.: ID# 24793

Enclosures: Submitted documents

cc: Mr. Jim Bearden  
President  
Bearden Investigative Agency, Inc.  
P.O. Box 0005  
Arlington, Texas 76004-0005  
(w/o enclosures)